

IN THE ABSTRACT:

Please amend the abstract as follows:

A method of producing a soft magnetic material includes the steps of preparing soft magnetic powder containing a plurality of soft magnetic particles (10), etching the soft magnetic powder to remove surfaces (10a) of the soft magnetic particles (10); and, after the etching step, heat-treating the soft magnetic powder in a finely divided state at a temperature of not less than 400 °C and not more than 900 °C. By this method configured as above, desired magnetic characteristics can be obtained.